



Fig. 1

Purchase				
Date	Series no.	Transaction : <input type="button" value="Purchase"/> <input type="button" value="Sell"/>		
Description	Closing	Payment		
Category _____ Title _____ Brand name _____ Model _____ Details:				
Assets of this department		<input type="button" value="Search"/>	Responsible person <input type="button" value="Search"/>	
Other notes				
Purchase information : <input checked="" type="radio"/> VAT inclusive <input type="radio"/> VAT exclusive Quantity Unit price Price as purchased Cash discount Others notes				
By :		Time :	<input type="button" value="Confirm"/>	<input type="button" value="Cancel"/>

Fig. 2a

Purchase				
Date	Series no.	Transaction : <input type="button" value="Purchase"/> <input type="button" value="Sell"/>		
Description	Closing	Payment		
Seller <input type="button" value="Search"/> Name ID No. TEL Address Contract price = Asset value + VAT = x x x Amount payable = Contract price - Deposit = x x x				
Responsible person <input type="button" value="Search"/>		Name	Department	
By :		Time :	<input type="button" value="Confirm"/>	<input type="button" value="Cancel"/>

Fig. 2b

Purchase				
Date	Series no.	Transaction : Purchase Sell		
Description	Closing	Payment		
Amount payable _____ Amount as paid _____ Discount _____ Balance _____				
<input type="checkbox"/> Pay in domestic currency-----				
<div style="display: flex; justify-content: space-between;"> ● Pay in cash </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> ● Pay by bank account Bank accounts Search Amount </div>				
<input type="checkbox"/> Pay in foreign currency-----				
<div style="display: flex; justify-content: space-between;"> ● Pay in cash </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> ● Pay by bank account Bank accounts Search Amount </div>				
<input type="checkbox"/> Pay by credit card-----				
<div style="display: flex; justify-content: space-between;"> ● Credit card Search Amount </div>				
<input type="checkbox"/> Pay in check-----				
<div style="display: flex; justify-content: space-between;"> Payer Search Check no. Due date Amount </div>				
<div style="display: flex; justify-content: space-between; align-items: center;"> By : Time : Confirm Cancel </div>				

Fig. 2c

Operational assets							
		Operational assets					
Operational assets: Total number				Value of asset			
Title	Brand name	Model	Date	Quantity	Unit value	Total value	<input type="checkbox"/>
						<input type="button" value="Details"/>	

Fig. 3

Details of assets			
Category	Title	Brand name	Model
<input type="button" value="Details"/>	<input type="button" value="Depreciation"/>	<input type="button" value="Value variation"/>	
Quantity	Unit price	Total value	
Details	Show photos		
Date of account:	Assets of this category:	Responsible person:	
Other notes:			
<input type="button" value="Quit"/>			

Fig. 4

Assets	Liabilities
Current assets	Current liabilities
Cash	Payable credit card bills
Cash-foreign currency	Notes payable
Bank deposits	Accounts payable
Bank deposits-foreign currency	Accrued expenses
Account receivable	Operating liabilities
Receivable credit card bills	Accrued payroll
Notes receivable	Accrued pension
Accounts receivable	Accrued VAT payable
Income receivable	Income taxes payable
Merchandise inventory	Advance receipts
Inventory	Deposit
Work in process	Guaranty bond
Defected goods	Revenue received in advance
Prepayment	Loans
Deposit	Loans payable
Guaranty bond	Loans guaranteed by bond
Prepaid expenses	Loans for borrowed stocks
Assets for investment	Other liabilities
Loans receivable	Deferred revenue
Bonds	Receipts under custody
Stock and funds	Withholding accounts
Real estate	Stockholder equity
Futures	Capital
Option	Preferred stock
Assets for operation	deduct : treasury stock
Land	Common stock
Buildings and factories	deduct : treasury stock
Operational assets	Stock option
Other assets	Capital earnings
In progress assets	Additional pain-in capital
Intangible assets	Retained earnings
Deferred expenses	
Payment on behalf of others	

Table I

Index	Connection in Balance Sheet	Connection in Income Statement
Real Estate		
Record of purchase	An item shall be added to the category of "land and building"	
Record of disposal	An item shall be deleted from the category of "land and building".	An amount equal to income from disposal of asset minus cost of same asset shall be added.
Cost of purchase	Cost of an item of real estate shall be added.	
Cost of disposal		A cost of disposal is added to the minus item in the category of "income from disposal of asset".
Record of depreciation	Value of building is decreased.	Expense of depreciation is added.
Record of partition	Value of asset in an item shall be divided.	
Operational Assets		
Record of purchase	An item is added to the category of "operational assets"	
Record of disposal	An item is deleted from the category of "operational assets".	An amount equal to income from disposal of asset minus cost of same asset shall be added.
Cost of purchase	Cost of an item of operational assets shall be added.	
Cost of disposal		A cost of disposal is added to the minus item in the category of "income from disposal of asset".
Record of depreciation	Value of operational asset is decreased.	Expense of depreciation is added.
Record of write off	An item of operational asset is deleted.	

Table II

Index	Connection in "Income"	Connection in "Expense" or "Cost"
Record of sales	Sales income	Cost of product
Discount and allowance	minus: discount and allowances	minus: cost of returned product
Sales cost	minus: sales cost	
Record of reparation	Income from sales of components	Cost of component
	plus: charges in reparation	
Record of income	Operational income	
Revenue estimate	Operational income	
Revenue recognized	Operational income	

Table III

Formulas Relating to Structure of Capital

Liability ratio:

Ratio of current liability = total current liability/total capital

Ratio of long term liability = total long term liability/total capital

Liability ratio = total liability/total capital

Equity ratio

Ratio of stockholders' investment = total paid in capital/total capital

Ratio of earned capital = total earned capital/total capital

Equity to capital ratio = total value of stockholders' equity/total capital

Table IV